

FISCAL NOTE

SB 2598

February 3, 1998

SUMMARY OF BILL: Increases the fee to receive a "paid" real estate tax certificate for inheritance tax purposes from \$1 to \$2. The Department of Revenue is authorized to collect such fee.

ESTIMATED FISCAL IMPACT:

MINIMAL

Assumes no fiscal impact since the \$1 fee is currently waived by the Department of Revenue because of the cost of collection. It is assumed the \$2 fee would be waived as well.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James A. Davenport". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

James A. Davenport, Executive Director